

Agora Business Publications LLP

Abbreviated Audited Accounts For The Year Ended 31 December 2015

Langdon West Williams Plc
Chartered Accountants
Registered Auditors
Curzon House
24 High Street
Banstead
Surrey
SM7 2LJ

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COMPANIES HOUSE

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For The Year Ended 31 December 2015**

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Agora Business Publications LLP

General Information For The Year Ended 31 December 2015

DESIGNATED MEMBERS:

Verlag Fur die Deutsche Wirtschaft AG
Prisma Werbeagentur GmbH

REGISTERED OFFICE:

Nesfield House
Broughton
Skipton
West Yorkshire
BD23 3AX

REGISTERED NUMBER:

OC323533 (England and Wales)

AUDITORS:

Langdon West Williams Plc
Chartered Accountants
Registered Auditors
Curzon House
24 High Street
Banstead
Surrey
SM7 2LJ

**Report of the Independent Auditors to
Agora Business Publications LLP
Under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages three to five, together with the full financial statements of Agora Business Publications LLP for the year ended 31 December 2015 prepared under Section 396 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008.

This report is made solely to the LLP, in accordance with Section 449 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008. Our work has been undertaken so that we might state to the LLP those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the LLP, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of members and auditors

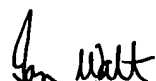
The members are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008. It is our responsibility to form an independent opinion as to whether the LLP is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the LLP is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the LLP is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.



Ian Watt (Senior Statutory Auditor)
for and on behalf of Langdon West Williams PLC
Curzon House 2nd Floor
24 High Street
Banstead
Surrey
SM7 2LJ

12 May 2016

Agora Business Publications LLP (Registered number: OC323533)

Abbreviated Balance Sheet 31 December 2015

	Notes	2015 £	2014 £
FIXED ASSETS			
Tangible assets	2	16,317	14,725
CURRENT ASSETS			
Stocks		14,734	18,031
Debtors		808,142	686,361
Cash at bank and in hand		925,511	688,470
		<u>1,748,387</u>	<u>1,392,862</u>
CREDITORS			
Amounts falling due within one year		<u>741,502</u>	<u>466,572</u>
NET CURRENT ASSETS		<u>1,006,885</u>	<u>926,290</u>
TOTAL ASSETS LESS CURRENT LIABILITIES and NET ASSETS ATTRIBUTABLE TO MEMBERS		<u>1,023,202</u>	<u>941,015</u>
LOANS AND OTHER DEBTS DUE TO MEMBERS		<u>1,023,202</u>	<u>941,015</u>
TOTAL MEMBERS' INTERESTS		<u>1,023,202</u>	<u>941,015</u>
Loans and other debts due to members			

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 relating to small LLPs.

The financial statements were approved by the members of the LLP on 12 May 2016 and were signed by:



Verlag für die Deutsche Wirtschaft AG - Designated member

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts
For The Year Ended 31 December 2015**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with applicable accounting standards.

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the requirements of the Statement of Recommended Practice, Accounting by Limited Liability Partnerships.

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the LLP qualifies as a small LLP.

Turnover

Turnover is the net receivable amount derived from the provision of goods falling within the LLP's ordinary activities during the period after deducting refunds, cancellations and value added tax. Subscription income paid in advance, after adjusting for refunds and cancellations, is recognised on the basis of the sales value of publications delivered in relation to the total sales value of all items covered by the subscription.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment & fittings	- 25% on cost
Computer equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The LLP operates a defined contribution pension scheme. Contributions payable to the LLP's pension scheme are charged to the profit and loss account in the period to which they relate.

Deferred promotional expenditure

Promotional expenditure incurred during the year is matched against the revenue generated by that expenditure. Deferred promotional expenditure included in the balance sheet represents expenditure incurred during the year in respect of which revenue is expected to arise after the balance sheet date.

**Notes to the Abbreviated Accounts - continued
For The Year Ended 31 December 2015**

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 January 2015	148,644
Additions	12,856
Disposals	(68,290)
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At 31 December 2015	93,210
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DEPRECIATION	
At 1 January 2015	133,919
Charge for year	11,264
Eliminated on disposal	(68,290)
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At 31 December 2015	76,893
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NET BOOK VALUE	
At 31 December 2015	16,317
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At 31 December 2014	14,725
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3. ULTIMATE PARENT COMPANY

At the year end the LLP did not have an ultimate parent company.